

STATE OF COLORADO

DEPARTMENT OF REVENUE

Liquor Enforcement Division
1881 Pierce Street, Suite 108A
Lakewood, Colorado 80214
Phone (303) 205-2300
FAX (303) 205-2341

E-mail: DOR_LED@state.co.us

Website: www.colorado.gov/revenue/liquor



John W. Hickenlooper
Governor

Barbara J. Brohl
Executive Director

Patrick Maroney
Division Director

RE: **SHIPPING OF PERSONAL LIQUOR INTO COLORADO**

To Whom It May Concern:

You are allowed to bring liquor, including wine, spirits and beer, into Colorado that is intended for personal use without a permit or permission letter. However, you must pay the state excise tax on any amount in excess of four (4) liters.

If your shipment comes through U.S. Customs, it will be held by them until you can produce evidence of payment of the excise tax. To pay the tax, use Form DR 0449 (attached) and mail the completed form and payment to:

Colorado Department Revenue
Excise Tax Division
PO Box 173350
Denver, CO 80217-3350

Attach a copy of the completed form and check with your shipment as proof of payment for customs agents.

The tax rate for wine is 7.33 cents per liter; for spirits, 60.26 cents per liter; and for beer, 8 cents per gallon. An additional surcharge rate of \$.01 (one cent) per liter of all wine also applies.

If the liquor comes into Colorado other than through U.S. Customs, the payment of the excise tax would follow the same procedure.

If you have additional questions, refer to the attached FYI or contact Jeanne Pletcher, Colorado Department of Revenue, Taxpayer Service Division at (303) 205-8211, ext. 6848.

Sincerely,

A handwritten signature in cursive script that reads "Patrick Maroney".

Patrick Maroney
Director
Colorado Liquor Enforcement Division



FYI Excise 20

Bringing Personal Liquor Stock into Colorado

GENERAL INFORMATION

This FYI explains bringing Personal Liquor Stock into the State of Colorado for personal consumption.

Colorado Alcohol Beverage Personal Inventory

Colorado law allows any passenger age 21 or older arriving at any airport in this state on an air flight originating in a foreign country, who is subject to customs clearance, to lawfully possess up to four (4) liters of wine, beer or spirituous liquor without liability for Colorado liquor excise tax. The alcoholic beverages brought into the United States are for personal consumption only and not for resale or other commercial purposes.

Tax Rates

For any alcohol beverages in excess of four (4) liters, the owner is liable for the state excise tax (\$0.08/gallon for beer, \$0.0733/liter for wine and \$0.6026/liter for spirits). The reporting of inventory and payment of the tax is reported on the Personal Excise Tax Return for Alcohol Beverages (DR 0449).

Surcharge Rates

Colorado imposes a Vinous Surcharge known as the Wine Development Fee. The surcharge is \$.01 (one cent) per liter on all wine and must be reported on the form DR 0449, line 4.

Complete the Proper Form

The Personal Excise Tax Return for Alcohol Beverages (DR 0449) is available at www.TaxColorado.com, the Taxation Web site. The instructions are included with the form.

Make sure your name, address and Social Security number are listed on the form and that the form is signed and dated. Wine and spirits are taxed by the liter. Hard cider and beers are taxed by the gallon. Include the one-cent per liter Wine Development Fee for any wine reported. The period is the month and year the alcohol is brought into Colorado. Make checks payable to the Colorado Department of Revenue.

Include a copy of completed DR 0449 and a copy of the completed check with the shipment in order for federal customs officials to verify payment of Colorado liquor excise tax.

Call 303-205-8211 extension 6848 with any questions regarding bring personal liquor stock into Colorado.

Send completed form and payment to:
Colorado Department of Revenue
Excise Tax Accounting Section
1375 Sherman St. Room 237
Denver, CO 80261

FYIs provide general information concerning a variety of Colorado tax topics in simple and straightforward language. Although the FYIs represent a good faith effort to provide accurate and complete tax information, the information is not binding on the Colorado Department of Revenue, nor does it replace, alter, or supersede Colorado law and regulations. The Executive Director, who by statute is the only person having the authority to bind the Department, has not formally reviewed, and/or approved these FYIs.

PERSONAL EXCISE TAX RETURN FOR ALCOHOL BEVERAGES

GENERAL INFORMATION AND INSTRUCTIONS

Who must file this return?

- Any passenger age 21 or older arriving at any airport in this state on an air flight originating in a foreign country, who is subject to customs clearance, and is importing more than four (4) liters of wine, beer or spirituous liquor.
- The alcoholic beverages brought into the United States must be for personal consumption only and not for resale or other commercial purposes.
- Attach a copy of this form and a copy of your payment to your shipment.
- Photocopy and keep for your records

Send completed form and payment to:

Colorado Department of Revenue
 1375 Sherman Street
 Denver, Colorado 80261-0009

Make payment payable to:

Colorado Department of Revenue

- Line 1** Enter amount in excess of four (4) liters shipped to Colorado.
- Line 3** Excise tax. Multiply line 1 by line 2 for each column.
- Line 4** Wine development fee. Vinous column only. Multiply line 1 by \$.01 (.01).
- Line 5** Subtotal for all columns of line 3
- Line 6** Total tax due. Add lines 4 and 5.
- Line 7** Penalty. If payment is made after the alcohol beverage is shipped to Colorado.
- Line 8** Interest. If payment is made after the alcohol beverage is shipped to Colorado. Multiply line 6 by 1% (.01) per month.
- Line 9** Amount Owed. Add lines 6, 7 and 8. Round to the nearest dollar.



DETACH FORM
ON THIS LINE

Cut here and send only the coupon below. Help us save time and your tax dollars.

DR 0449 (02/08/12)
COLORADO DEPARTMENT OF REVENUE
 DENVER CO 80261-0009

Personal Excise Tax Return For Alcohol Beverages

Name	Social Security Number	Period (MM/YYYY)	0449-100
Address	City	State	ZIP
Signature	Date		

Signed under penalty of perjury in the second degree

	Vinous Liquor (Liters)	Spirituous Liquor (Liters)	Hard Cider (Gallons)	Malt Liquor (Gallons)	3.2% Beer (Gallons)
1. Taxable liters/gallons shipped to Colorado.....	(1-1)	(1-2)	(1-3)	(1-4)	(1-5)
2. Tax rate.....	\$.0733	\$.6026	\$.08	\$.08	\$.08
3. Excise tax (multiply line 1 by line 2).....	\$	\$	\$	\$	\$
4. Wine development fee (multiply line 1 by \$.01 (.01)).....	\$				

5. Total excise tax due (add line 3, all columns).....	\$
6. Total tax due (add lines 4 and 5).....	\$
7. Penalty (if payment is late multiply line 6 by 10% (.10)).....	\$
8. Interest (if payment is late multiply line 6 by 1% (.01) per the number of month late).....	\$
9. AMOUNT OWED (add lines 6, 7 and 8).....	\$
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.	
(Do not write in space below)	
	\$.00